

# **EXHIBIT A**

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS  
(Jointly Administered)

**AAFAF'S OPENING EXPERT DISCLOSURES IN  
CONNECTION WITH PLAN OF ADJUSTMENT CONFIRMATION**

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801).

TO THE DEBTORS AND THEIR COUNSEL OF RECORD:

Notice is hereby given that the Puerto Rico Fiscal Agency and Financial Advisory Authority (“AAFAF”), through its attorneys of record, hereby designates the following expert witness in accordance with the *Order Establishing Procedures and Deadlines Concerning Objections to Confirmation and Discovery in Connection Therewith* (ECF No. 17640) (“Procedures Order”) and Federal Rule of Civil Procedure 26(a)(2)(C). AAFAF makes this disclosure based on the information presently known and available to it after a reasonable and diligent investigation. AAFAF reserves the right to amend, modify, and supplement this Disclosure.

- Either Dennis Barrett, Senior Managing Director for Ankura Consulting Group, LLC, 485 Lexington Avenue, 10th Floor, New York, NY, United States 10017, or Fernando Batlle, Senior Managing Director for Ankura Consulting Group, LLC, 2 Alhambra Plaza, Suite 610, Coral Gables, FL 33134.

***Rule 26(a)(2)(C)(i) – “the subject matter on which the witness is expected to present evidence under Federal Rule of Evidence 702, 703, or 705”***

1. Either Mr. Barrett or Mr. Batlle may provide testimony regarding the treatment of pensions, Active Participant Claims, and Retiree Claims under the *Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.* [ECF No. 17627] (as it may be amended, modified, or supplemented, the “Plan”).<sup>2</sup>

***Rule 26(a)(2)(C)(ii) – “a summary of the facts and opinions to which the witness is expected to testify”***

2. Mr. Barrett’s or Mr. Batlle’s potential testimony is expected to include the following:

- The differential treatment of Active Participant Claims and Retiree Claims, both between and within pension-related classes (Class 51A through 51L);

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<sup>2</sup> Capitalized terms not defined have the meaning ascribed in the Plan.

- The Commonwealth's ability to pay its existing pension obligations;
- The economic impact to Active Participants and Retirees of the reductions in pension benefits proposed in the Plan of Adjustment, including, but not limited to, loss in purchasing power resulting from reductions in benefits; and
- The economic impact to the Commonwealth of the reductions in pension benefits proposed in the Plan of Adjustment, including, but not limited to, an increase in expenses associated with social services.

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Dated: September 6, 2021  
San Juan, Puerto Rico

Respectfully submitted,

**O'MELVENY & MYERS LLP**

/s/ Peter Friedman

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*Attorneys for the Puerto Rico Fiscal Agency  
and Financial Advisory Authority*

**CERTIFICATE OF SERVICE**

I hereby certify on September 6, 2021, I caused service on the person(s) listed below by  
electronic transmission of the document titled:

**AAFAF'S OPENING EXPERT DISCLOSURES IN CONNECTION WITH PLAN OF  
ADJUSTMENT CONFIRMATION**

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*Counsel for The Financial Oversight and Management Board for Puerto Rico*

Dated this 6th day of September, 2021.

/s/ Joseph L. Roth

Joseph L. Roth